IN THE CLAIMS:

Please amend Claim 1 as shown below.

1. (Currently Amended) A magnetic toner comprising magnetic toner base particles each containing at least a binder resin and a magnetic body, wherein:

(i) the binder resin contains a polyester unit;

(ii) the toner has a weight average particle size (D4) of 5.0 to 9.0 μm;

(iii) the toner has a true specific gravity of 1.3 to 1.7 g/cm^3;

(iv) the toner has a saturated magnetization of 20 to 35 Am^2/kg in a magnetic field of 796 kA/m;

(v) the toner contains 60 number % or more of toner having a circularity of 0.93 or more; and

(vi) a dielectric loss tangent (tanδ) of the toner at 100 kHz satisfies the following formula (1):

~~$(\tan\delta_H - \tan\delta_L)\tan\delta_L \leq 0.20$ (1)~~

$(\tan\delta_H - \tan\delta_L)/\tan\delta_L \leq 0.20$ (1)

wherein $\tan\delta_H$ represents a dielectric loss tangent of the toner at a glass transition temperature (°C) + 10°C and $\tan\delta_L$ represents a dielectric loss tangent of the toner at the glass transition temperature (°C) - 10°C.

2. (Previously Presented) A magnetic toner according to claim 1, wherein the toner contains 75 number % or more of toner having a circularity of 0.95 or more.

3. (Original) A magnetic toner according to claim 1 or 2, wherein a dielectric loss tangent (tanδ) of the toner at 100 kHz and 40°C is 2×10^{-3} to 1×10^{-2}.

4. (Previously Presented) A magnetic toner according to claim 1 or 2, wherein a dielectric constant of the toner at 100 kHz and 40°C is 15 to 40 (pF/m).

5. (Previously Presented) A magnetic toner according to claim 1 or 2, wherein the magnetic body has a number average particle size of 0.08 to 0.30 μm.

6. (Previously Presented) A magnetic toner according to claim 1 or 2, further comprising 30 mass % or more of a component having a molecular weight of 10,000 or less in a molecular weight distribution of the toner.

7. (Previously Presented) A magnetic toner according to claim 1 or 2, wherein the binder resin contains two or more kinds of resins different from each other in softening point.

8. (Cancelled)

9. (Cancelled)